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UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.)
)
PAYWARD VENTURES INC., d/b/a)
KRAKEN OR KRAKEN.COM, OR ITS)
PREDECESSORS, SUBSIDIARIES,)
DIVISIONS, OR AFFILIATES,)
)
Respondent.)

Civil Number:

**UNITED STATES' NOTICE OF
RELATED CASE PURSUANT TO CIVIL
L.R. 3-12**

The United States of America, through undersigned counsel, hereby provides notice of a related case pursuant to Civil L.R. 3-12 as follows:

The United States commenced an ex parte proceeding for leave of court to serve a summons upon Payward Ventures Inc. & Subsidiaries in furtherance of the IRS's investigation into the identity and correct federal income tax liability of U.S. persons who conducted transactions in cryptocurrency for the years ended December 31, 2016, 2017, 2018, 2019, and 2020. On May 5, 2021, the Court granted leave and the Internal Revenue Service subsequently issued and served the summons. *In the Matter of the Tax Liabilities of John Does*, Docket No. 9, Case No. 3:21-cv-02201-JCS (N.D. Ca. May 5, 2021). Payward Ventures Inc. & Subsidiaries has failed to comply with the summons and the United States has instituted this action to enforce the summons.

1 Accordingly, the United States presents this notice to the Court because it may be desirable, in
2 the interests of judicial economy, to have the petition to enforce the summons assigned to Magistrate
3 Judge Joseph C. Spero.

4 Dated this 3rd day of February, 2023.

5 DAVID A. HUBBERT
6 Deputy Assistant Attorney General

7 /s/ Amy Matchison
8 AMY MATCHISON
9 Trial Attorney, Tax Division
10 U.S. Department of Justice
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